

IN THE SPECIFICATION

Please amend the paragraph beginning at line 15 of page 4 as follows:

--In order to lower cost and to reduce the effects of aging hardware, it may be desirable to remove this hardware and replace its function with software. In particular, a software solution where signal acquisition is executed with frequency domain processing and signal tracking is executed with time domain processing has shown to be a promising technique. Frequency domain processing techniques may involve Fast Fourier Transforms (FFT) for Wavelet Multiresolution Analysis (WMA). However, implementation of such a ~~such~~ software based GPS receiver is challenging. One particular challenge encountered in designing a software based GPS receiver is in performing the handover between frequency domain acquisition and time domain tracking. This challenge arises because, if software based GPS position acquisition is done in the frequency domain with a "batch" of data, acquisition can take a non-trivial amount of time and, thus, there is a time gap between when the data used for acquisition is collected and when the acquisition solution is actually computed. Moreover, implementing signal acquisition in the frequency domain

may be desirable for reasons other than reducing hardware, in which case the time required to hand over processing from acquisition to tracking is still a problem.--